

County Commissioners and Appeal Tax Court, from the aggregate value of the shares of capital stock of such bank or incorporated institution, and when the valuation and assessment of the shares of capital stock of such bank or incorporated institution shall have been finally determined and made for State purposes, the State Tax Commissioner shall certify to the County Commissioners of each county, where any of the stockholders may so reside, and to the Appeal Tax Court of Baltimore City, if any of such stockholders reside in said city, the assessed value of such shares of stock, after deducting the assessed value of such real property as aforesaid; the shares of stock held in such bank or incorporated institution owned by residents of this State, shall, for county or municipal purposes, be valued to the owners thereof, in the county or city where such owners respectively reside, but the taxes assessed for State, county or municipal purposes, shall be collected from such bank or incorporated institution, and when so paid, may be charged by such bank or incorporated institution, to the account of such stockholders respectively.

SEC. 152. As soon as the State Tax Commissioner shall have valued and assessed the shares in the several banks and other corporations in this State, he shall certify and return the said valuation to the Comptroller of the Treasury, who shall at once proceed to notify the President, Cashier or other proper officer of such bank or other corporation, of the said valuation and assessment of their shares respectively, by transmitting to such President or other officer, an account of the State taxes due from such bank or other corporation, under such valuation and assessment, by mail, under cover; fairly directed to such President or other officer, and shall note in a book the date of placing in the mail the envelope or cover containing such account; if no appeal be taken within thirty days from such transmission, the said valuation and assessment shall be final, but any such bank or corporation may, within thirty days after such notification, appeal from such valuation to the Comptroller of the Treasury and State Treasurer, stating in such appeal the reasons and grounds of such appeal, and said Comptroller and Treasurer shall consider the same, and if the Comptroller and Treasurer shall both be of opinion that such valuation and assessment so made by the State Tax Commissioner, is erroneous and ought to be changed, they shall change the same accordingly, and the valuation and assessment so agreed upon by the Comptroller and Treasurer shall be final, but if either the Comptroller or Treasurer shall agree with the State Tax Commissioner, as to the correctness of the valuation so made